shall be taken to ensure that the food is well cooked and is eaten by those for whom it is intended.

(*i*) As the scale of grain allowances laid down in section 107 includes a margin for salt, condiments, fuel, &c., the amount of *grain* to be used for each dependent shall be about $\frac{3}{8}$ths less than the scale.

(*j*) The diet shall be varied as much as possible within the prescribed scale of expenditure, the medical officer being always consulted in the matter. Fresh or condensed milk shall be provided as far as possible for emaciated children—the cost being met from the dependent's allowance or as a medical comfort, or from private charitable funds.

(*k*) The medical officer shall inspect the dependents at least once a day. He shall from time to time send on to the work any adult or child over ten years of age whom he considers fit for at least light work. He shall pay particular attention to the emaciated and prescribe special diet for them under rules to be laid down by the District Medical Officer. Any dependent in need of medical attendance shall be removed to the hospital.

133. *Non-working children.*—Special attention shall be paid by the Charge Officer and inspecting officers to the condition of the non-working children on any work on which the dependents' allowances are paid in cash. If any sign of insufficient nourishment appears among the non-working children arrangements shall at once be made to give cooked food in place of cash allowances.

134. *Work for dependents paid in cash.*—The dependents shall be employed on such work about the camp as they may be able to perform.

(x) *Accounts*

135. *Provision of funds.*—The Charge Officer shall be given a drawing account on the sub-treasury nearest to the work or placed in funds by cheques on the sub-treasuries nearest to the works. He shall give notice monthly through the Executive Engineer to the treasury officer of the demands likely to be made on the sub-treasuries during the month following.

136. *Charge Officer to be cashier of the charge.*—The Charge Officer himself shall be the cashier of the charge. He shall open the work with funds sufficient for the expenditure of a fortnight or three weeks, according to the distance of the charge from the nearest treasury or sub-treasury.

137. *Custody and inspection of cash.*—The cash in hand shall be placed in bags in a strong chest, securely locked, which shall be sealed each evening and made over to the police guard for safe custody. Inspecting officers shall count the cash balance each time they visit the charge and certify to its amount in the cashbook after verifying the entries with any vouchers or duplicates of vouchers that may be available.

138. *Cashbook.*—The Charge Officer shall keep a *cashbook* in Form 15 in which shall be entered every receipt and payment, each entry being given a serial number commencing from the Sunday of each week. The cashbook shall be totalled and balanced daily. No erasures shall be allowed in it, all corrections being made in red ink and initialled by the Charge Officer himself. At the close of the month a *statement of the actual cash balance* shall be prepared in Form 17; this shall be signed by the Charge Officer in token of its correctness and at once forwarded to the Executive Engineer.

139. *Muster-roll.*—The basis of the accounts is the *nominal muster-roll*, Form 11. This shall be maintained separately for each gang by the mustering karkuns, each of whom shall ordinarily have a party consisting of five gangs under him. From the muster-roll the mustering karkun shall draw up his *daily abstract* in Form 13 which after scrutiny by the Charge Officer shall form the basis for writing up the *charge daybook* in Form 14. The sub-cashier shall next morning at a fixed time disburse the wages and allowances to the mustering karkun, each gang's wages being put into a separate bag and the mustering karkun signing in the charge daybook against the payment entry in his name in acknowledgment of receipt.

140. *Disbursement of wages.*—This disbursement shall be made only after it has been ascertained that the work done has been measured up and the wages properly calculated thereon. In exceptional cases where it has not been possible to measure up the work done by the fixed time, the Charge Officer shall advance to the karkun concerned a sum estimated to cover the wages and allowances of his gangs. The latter shall, in the course of the day, pay only what is found to be actually due on the measurements. The Charge Officer shall note the amount advanced in his cashbook in red ink as a temporary imprest, but shall not enter it and take credit for it as an actual payment until the daily abstract concerned is complete for all the gangs shown therein. The Charge Officer shall be held personally responsible for any advances which he may thus give in anticipation of measurement and he must see that they are accounted for *on the day on which they are made.*

141. *Receipts and Contingencies.*—Receipts shall be taken whenever possible for all payments. The receipts for payments of more than Rs. 25 shall accompany the copy of the cashbook as sub-vouchers and those for lower sums shall be retained by the Charge Officer. Except in cases of urgency (when the action taken and the reasons for it shall be at once reported) the Charge Officer shall not incur expenditure of more than ten rupees on any one contingent item without the previous sanction of the Executive Engineer. When it is not possible to support a payment by a voucher, a certificate of payment signed by the disbursing officer and endorsed if necessary by his superior officer should always be placed on record. Particulars of the claim should invariably be set forth.

142. *Hospital and kitchen charges.*—The Charge Officer shall keep the accounts of expenditure in the hospital and kitchen separate from the works accounts (except in so far that all expenditure on the hospital and kitchen must, of course, appear in the cashbook). The medical officer in the hospital and the superintendent in the kitchen shall each keep a diet register in Form 22 and a stock register in Form 23 and submit them at the end of the week or oftener, if necessary, to the Charge Officer who shall pay the amount due direct to the persons who supplied the food. A small permanent advance of Rs. 10 for contingencies may be given to the medical officer, who shall be recouped by the Charge Officer weekly or at shorter intervals, if necessary.

143. *Payment of monthly establishment.*—An attendance book in Form 18 shall be maintained for all the monthly establishment engaged on the charge, such establishment as appears on the Executive Engineer's monthly salary bill being kept distinct from such as is excluded therefrom, and the hospital and kitchen establishment each being shown separately. This book shall be closed in the early forenoon daily and from it the monthly acquittance rolls shall be prepared in Form 19. Travelling allowances will be passed and paid under the ordinary rules.

144. *Payment of hospital and kitchen attendants.*—In both hospitals and kitchens all attendants paid daily wages in food shall be classed as persons employed on duties connected with the charge and shown in the daily musters. Any monthly payments made to them in addition shall be drawn on the establishment acquittance roll.

145. *Allowances of dependents to be shown as gratuitous relief.*—All allowances given to, and expenditure, including that on shelters, on account of, dependents on public works shall be accounted for in the Public Works Department and classed as gratuitous relief.

CHAPTER VIII.—Gratuitous Relief in Villages

146. *General.*—Admission to gratuitous relief in villages being regulated solely by *individual selection*, it is essential that the village organization described in Chapter V should be efficient and that full use should be made of the assistance of such non-official agency as may be available. Early attention to this portion of the relief scheme saves expense and suffering later on; the distribution of gratuitous relief in villages should ordinarily begin before scarcity works are opened. Strictness in selection is necessary at first; on the other hand a considerable extension of gratuitous relief will ordinarily be required in the rains.